

7 October 1955

MEMORANDUM FOR: Office of The Comptroller

ATTENTION : Chief, Technical Accounting Staff

SUBJECT : External Training Obligations - Fiscal Year

1. The Director of Central Intelligence delegated to the Director of Training the authority to approve the payment of training employees in external training facilities academic and/or commercial under conditions are that the employee complete such training in a satisfactory manner with acceptable grades.

2. Procedurally, the employee initiates a Training Request form 51-133 containing all particulars of the program including estimated costs other than for personal services. This request is approved by his superior, the Career Service Board, and finally by the Director of Training.

3. As the academic and fiscal year sometimes overlap, and payment of academic costs are required prior to the beginning of the course, the accountings for such disbursements in many cases are not made or processed until the next fiscal year has started.

4. The Finance Division certifying officer processing such documents has, in the absence of a clear-cut definition, charged the expenditure to the current fiscal year despite the prior year obligation authentication. A particular instance of this is that of recording the training expense for [REDACTED] against Fiscal Year 1956 although the obligation (#6994) was entered against Fiscal Year 1955 on the authority of training request, approved on 15 June 1955. [REDACTED] paid his tuition in two installments - one on 1 July and the second on 19 July. The determining factors applied in this case appear to have been either the dates tuition was paid or the date the accounting was submitted, rather than the date of approval of the training request.

5. It is our view that the Agency has assumed a legal liability for the payment of the costs relating to such training requests and that the approved requests should be treated as firm obligations against the appropriation of the fiscal year in which the request was approved.


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In an informal discussion of this matter with representatives of your Office and of the Office of the General Counsel it was concluded that the validity of this determination is in accordance with existing Agency and other governmental regulations covering transactions of this nature.

6. It will be appreciated if you will clarify this matter and that this Office and the Finance Division be informed of your decision.


FOR THE DIRECTOR OF TRAINING:

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Budget Fiscal Officer/TR

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